

2003 SESSION

035961636

HOUSE BILL NO. 1517

Offered January 8, 2003

Prefiled December 19, 2002

A BILL to amend and reenact § 58.1-3819 of the Code of Virginia, relating to local transient occupancy tax.

Patron—Black

Committee Referral Pending

Be it enacted by the General Assembly of Virginia:

1. That § 58.1-3819 of the Code of Virginia is amended and reenacted as follows:

§ 58.1-3819. Transient occupancy tax.

A. Any county, by duly adopted ordinance, may levy a transient occupancy tax on hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than ~~thirty~~ 30 consecutive days. Such tax shall be in such amount and on such terms as the governing body may, by ordinance, prescribe. Such tax shall not exceed ~~two~~ 2 percent of the amount of charge for the occupancy of any room or space occupied; however, in: any county having a population of no less than 40,000 and no greater than 45,000; ~~and in~~; any county which had adopted the county executive form of government and which is not contiguous to any county operating under the urban county executive form of government; any county having a population of no less than 12,600 and no greater than 12,800; any county having a population of no less than 29,100 and no greater than 29,300 as determined by the 1990 United States Census; any county having a population of no less than 29,750 and no greater than 31,000; any county having a population of no less than 57,000 and no greater than 57,450; any county having a population of no less than 60,000 and no greater than 62,500; ~~in~~ any county having a population of no less than 86,000 and no greater than 86,500; ~~and in~~; any county having a population of no less than 44,000 and no greater than 45,700; ~~such tax shall not exceed the rate of five percent. The revenues collected from that portion of the tax over two percent shall be designated and spent for promoting tourism, travel or business that generates tourism or travel in the locality. It is further provided that; any county having a population of no less than 18,000 and no greater than 20,000; any county having a population of no less than 20,500 and no greater than 21,250; any county having a population of no less than 21,500 and no greater than 23,000; any county having a population of no less than 25,100 and no greater than 26,000; any county having a population of no less than 34,500 and no greater than 39,560; any county having a population of no less than 45,900 and no greater than 47,000; any county having a population of no less than 50,000 and no greater than 55,000; and any county which had adopted the county executive form of government and which is contiguous to any county operating under the urban county executive form of government, may levy a transient occupancy tax not to exceed five 5 percent, and any excess over ~~two~~ 2 percent shall be designated and spent solely for tourism, marketing of tourism or initiatives that, as determined in consultation with the local tourism industry organizations, attract travelers to the locality and generate tourism revenues in the locality. tourism promotion, as determined in consultation with local tourism industry organizations, and in direct support of the local tourism industry. If there are no local tourism industry organizations in the locality, the governing body shall hold a public hearing prior to making any determination relating to how to attract travelers to the locality and generate tourism revenues in the locality allocate the revenue to be dedicated to tourism promotion. For purposes of this section, "tourism promotion" shall include direct funding to a local tourism promotion agency, including, but not limited to, a convention and visitors bureau or tourism development authority, and also shall include financial support for advertising or marketing activities, publishing and distributing pamphlets and similar materials, conducting research, or engaging in similar promotional activities that attract tourists or business travelers to the area for the use of lodging or meeting and convention facilities located in the area.~~

B. The tax imposed hereunder shall not apply to rooms or spaces rented and continuously occupied by the same individual or same group of individuals for thirty or more days in hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms. In addition,

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that portion of any tax imposed hereunder in excess of two percent shall not apply to travel campgrounds in any county having a population of no less than 60,000 and no greater than 62,500, regardless of the number of days occupied by the same individual or same group of individuals.

C. Nothing herein contained shall affect any authority heretofore granted to any county, city or town to levy such a transient occupancy tax. The county tax limitations imposed pursuant to § 58.1-3711 shall apply to any tax levied under this section, mutatis mutandis.

D. Any county, city or town which requires local hotel and motel businesses, or any class thereof, to collect, account for and remit to such locality a local tax imposed on the consumer, may allow such businesses a commission for such service in the form of a deduction from the tax remitted. Such commission shall be provided for by ordinance, which shall set the rate thereof, no less than three percent, not to exceed five percent of the amount of tax due and accounted for. No commission shall be allowed if the amount due was delinquent.

E. All transient occupancy tax collections shall be deemed to be held in trust for the county, city or town imposing the tax.

Official Use By Clerks

Passed By

The House of Delegates

with amendment ☐
 substitute ☐
 substitute w/amdt ☐

Passed By The Senate

with amendment ☐
 substitute ☐
 substitute w/amdt ☐

Date: _____

Date: _____

 Clerk of the House of Delegates

 Clerk of the Senate